

Commonwealth Edison Company

App 4

Accumulated Deferred Income Taxes Information

				2011	Actual Data
				2012	Projected Additions
		(A)	(B)	(C)	(D)
Ln	Description	Source		Total	DS Jurisdictional
	Acct / Item - Debit / (Credit) Balance			(\$ in 000s)	(\$ in 000s)
	Acct 190				
1	Current		WP 4	\$ 116,915	\$ 60,446
2	Non Current		WP 4	207,731	136,597
3	Total Acct 190		(Ln 1) + (Ln 2)	324,646	197,043
	Acct 282				
4	Acct 282 - Liberalized Depreciation - Plant & Equipment		WP 4	\$ (2,601,556)	\$ (2,166,878)
5	Acct 282 - Other Property		WP 4	(745,841)	(153,681)
6	Total Acct 282		(Ln 4) + (Ln 5)	(3,347,397)	(2,320,559)
	Acct 283				
7	Current		WP 4	\$ (19,312)	\$ -
8	Non Current		WP 4	(933,206)	(342,772)
9	Total Acct 283		(Ln 7) + (Ln 8)	(952,518)	(342,772)
10	Amts Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, Other Adjs		WP 4		(3,460)
11	Total ADIT After Adjs		(Ln 3) + (Ln 6) + (Ln 9) + (Ln 10)	(3,975,269)	(2,469,748)
12	ADIT Associated with Pension Asset		WP 4		(422,173)

To Sch FR B-1 Ln 17

To Sch FR C-3 Ln 2

Commonwealth Edison Company
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2011
(In Thousands)

Line No.	Account / Item - Debit / (Credit) Balance	Federal	State	Total	Allocator	Percentage	Total = (D) * (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Total ADIT - Jurisdictional Excluding the Pension Asset (Page 4, Line 101)						\$ (2,466,288)
2	ADIT Associated with Pension Asset						\$ (422,173)
<u>Account 190</u>							
3	- Current (EPS Accts. 283350 & 283450) --						
4	Accrued Holiday	\$ (588)	\$ (176)	\$ (764)	Wages & Salaries	89.71%	\$ (686)
5	Accrued Vacation	13,937	4,180	18,116	Wages & Salaries	89.71%	16,252
6	Obsolete Materials	337	101	438	Net Plant	77.70%	340
7	Provision for Bad Debt	22,862	6,857	29,719	Revenue Alloc	35.17%	10,452
8	Damage To Company Property	1,896	569	2,465	Net Plant	77.70%	1,915
9	Taxes Other Than Income Taxes	2,668	800	3,468	Net Plant	77.70%	2,695
10	Incentive Compensation Plan	22,383	6,713	29,097	Wages & Salaries	89.71%	26,102
11	Liability for Severance Plans	592	177	769	Wages & Salaries	89.71%	690
12	CPS Energy Efficiency Fund	1,941	582	2,523	Non DST	0%	-
13	Company Match 401(k) Plan	1,242	373	1,615	Wages & Salaries	89.71%	1,449
14	Other Accrued Expenses	149	45	193	Non DST	0%	-
15	Regulatory (Asset)/Liab: Transmission	3,441	1,032	4,472	Non DST	0%	-
16	Management Deferred Compensation - Current	243	73	317	Wages & Salaries	89.71%	284
17	Interest on Projected Tax Deficiencies	2	1	3	Non DST	0%	-
18	Charitable Contributions	11	3	14	Non DST	0%	-
19	Use Tax Adjustment	761	228	989	Net Plant	77.70%	769
20	Other Current - Cell phone Reserve	158	47	205	Wages & Salaries	89.71%	184
21	FIN48 Interest - Current	5,032	1,509	6,541	Non DST	0%	-
22	Revenue Subject To Refund	12,873	3,861	16,733	Non DST	0%	-
23	Total Account 190 - Current	\$ 89,940	\$ 26,975	\$ 116,915			\$ 60,446

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	<u>Account 190</u>						
24	- Noncurrent (EPS Accts. 283150 & 283250) --						
25	Chicago Equity Fund Partnerships	\$ 49	\$ 12	\$ 61	Non DST	0%	\$ -
26	Deferred Rental Income - Lincoln Center Subleases	2,699	648	3,347	Wages & Salaries	89.71%	3,002
27	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	1,921	461	2,382	DST	100%	2,382
28	Executive Uninsured Death Benefits after Retirement	755	181	937	Wages & Salaries	89.71%	840
29	Deferred on Unamortized ITC	14,154	3,397	17,551	Non DST	0%	-
30	Incentive Compensation Deferred Stock Bonus Plan	333	80	414	Wages & Salaries	89.71%	371
31	FAS 123R - Stock Options; Other Equity Based Compensation	1,075	322	1,398	Wages & Salaries	89.71%	1,254
32	Workers Compensation Reserve	16,908	4,058	20,967	Wages & Salaries	89.71%	18,809
33	Long-Term Debt - Revaluation of Discount	(1,771)	(425)	(2,196)	Non DST	0%	-
34	Management Deferred Compensation Plan	11,724	2,814	14,538	Wages & Salaries	89.71%	13,042
35	Manufactured Gas Plants - Provision	37,043	11,110	48,153	Non DST	0%	-
36	Merger Costs	(671)	(161)	(833)	Non DST	0%	-
37	Post Retirement Health Care Liability	85,729	23,136	108,864	Wages & Salaries	89.71%	97,662
38	Restricted Stock Awards	666	160	826	Wages & Salaries	89.71%	741
39	Share Awards Program Provision	817	196	1,013	Wages & Salaries	89.71%	909
40	Supplemental Employee Retirement Plan	4,803	1,153	5,956	Non DST	0%	-
41	Long-Term Incentive Cash	1,015	244	1,259	Wages & Salaries	89.71%	1,129
42	Midwest Generation Settlement	5,249	1,260	6,509	Non DST	0%	-
43	Interest on projected tax deficiencies - noncurrent	(11,853)	(5,144)	(16,997)	Non DST	0%	-
44	Regulatory (Asset)/Liab: Docket No 07-0566	(2,858)	(686)	(3,544)	DST	100%	(3,544)
45	Charitable Contribution on Land	1,343	322	1,666	Non DST	0%	-
46	Regulatory (Asset)/Liab: 2011 IL State Tax Rate Change	(384)	1,097	713	Non DST	0%	-
47	Regulatory (Asset)/Liab: Medicare Part D (expense)	(4,040)	(1,212)	(5,251)	Non DST	0%	-
48	Total Account 190 - Noncurrent	<u>\$ 164,707</u>	<u>\$ 43,025</u>	<u>\$ 207,731</u>			<u>\$ 136,597</u>
	Total Account 190						
49	(FERC Form 1, Page 111, Line 82)	<u>\$ 265,008</u>	<u>\$ 59,637</u>	<u>\$ 324,646</u>			<u>\$ 197,043</u>

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(In Thousands)

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	<u>Account 282</u>						
50	- Liberalized Deprec. - Plant & Equip.						
51	<u>(EPS Accts. 282000 & 282200) --</u>						
52	Total Account 282 - Liberalized Depreciation	\$ (2,343,519)	\$ (445,257)	\$ (2,788,776)	Net Plant	77.70%	\$ (2,166,878)
	<u>Account 282</u>						
53	- Other Property (EPS Accts. 282100 & 282300) --						
54	Competitive Transition Charge (CTC)	\$ (61,898)	\$ (14,774)	\$ (76,672)	Non DST	0%	\$ -
55	AFUDC Plant & Equip Borrowed	41,025	9,792	50,817	Net Plant	77.70%	39,485
56	AFUDC Plant & Equip Equity	-	-	-	Net Plant	77.70%	-
57	Deferred Gain - Like Kind Exchange	(269,044)	(64,885)	(333,930)	Non DST	0%	-
58	FIN 47	(581)	(139)	(719)	Net Plant	77.70%	(559)
59	Section 263A - Capitalized Interest	75,178	17,944	93,122	Net Plant	77.70%	72,356
60	Software Costs Capitalized - Rev Bk	(14,253)	(3,402)	(17,656)	Net Plant	77.70%	(13,718)
61	Overheads Capitalized (Sales & Use Tax)	(202,310)	(48,289)	(250,600)	Net Plant	77.70%	(194,716)
62	Pension Cost Capitalized on Books	237,482	56,684	294,166	Net Plant	77.70%	228,567
63	CIAC	138,777	33,124	171,901	Net Plant	77.70%	133,567
64	CIAC with Tax Gross Up	10,696	2,553	13,249	Non DST	0%	-
65	Revaluation of Property	4,689	1,119	5,808	Non DST	0%	-
66	Real Estate Taxes Capitalized	254	61	315	Net Plant	77.70%	245
67	Repair Allowance	(61,187)	(14,605)	(75,792)	Net Plant	77.70%	(58,890)
68	Repairs - Distribution	(290,645)	(69,374)	(360,018)	DST	100%	(360,018)
69	Repairs - Transmission	(8,634)	(2,061)	(10,695)	Non DST	0%	-
70	Transmission Upgrade - East/West	683	163	847	Non DST	0%	-
71	Regulatory (Asset)/Liab: FAS 109 - Tax Rate Changes	(13,280)	(49,486)	(62,766)	Non DST	0%	-
72	Total Account 282 - Other Property	\$ (413,048)	\$ (145,574)	\$ (558,622)			\$ (153,681)
	Total Account 282						
73	(FERC Form 1, Page 113, Line 63)	\$ (2,756,566)	\$ (590,831)	\$ (3,347,398)			\$ (2,320,559)

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	<u>Account 283</u>						
74	- Other - Current (EPS Accts. 283300 & 283400) --						
75	Regulatory (Asset)/Liab: AAF	\$ (14,856)	\$ (4,456)	\$ (19,312)	Non DST	0%	\$ -
76	Total Account 283 - Current	\$ (14,856)	\$ (4,456)	\$ (19,312)			\$ -
	<u>Account 283</u>						
77	- Other - Noncurrent (EPS Accts. 283100 & 283200) --						
78	Chicago Arbitration Settlement	\$ (10,020)	\$ (2,405)	\$ (12,425)	Non DST	0%	\$ -
79	Deferred Gain - Sale of Easements	(3,850)	(924)	(4,774)	Net Plant	77.70%	(3,710)
80	Incentive Compensation Capitalized (Global Settlement)	(2,092)	(502)	(2,594)	DST	100%	(2,594)
81	Loss On Reacquired Debt	(21,683)	(6,503)	(28,186)	Net Plant	77.70%	(21,900)
82	Midwest Generation Settlement	(10,694)	(2,567)	(13,261)	Non DST	0%	-
83	Other Comprehensive Income (EPS Accts. 284000 & 284100)	272	65	338	Net Plant	77.70%	262
84	Pension Contribution - Net of Book Provision - 9.5%	(226,296)	(67,871)	(294,166)	Wages & Salaries	89.71%	(263,897)
85	Prepaid Pension contribution (shareholder-funded)	(329,562)	(98,567)	(428,129)	Non DST	0%	-
86	PJM Start-up Costs	(1,542)	(370)	(1,912)	Non DST	0%	-
87	Swap and Hedging Transactions	(3,636)	(873)	(4,509)	Net Plant	77.70%	(3,503)
88	Regulatory (Asset)/Liab: MGP-Enviromental Remediation	(35,125)	(10,535)	(45,659)	Non DST	0%	-
89	Regulatory (Asset)/Liab: Severance Cost (FAS 112)	(20,168)	(4,841)	(25,009)	Wages & Salaries	89.71%	(22,436)
90	State Income Taxes - Temporary	(21,800)	-	(21,800)	Non DST	0%	-
91	Regulatory (Asset)/Liab: Rider UF	32	8	40	Non DST	0%	-
92	Regulatory (Asset)/Liab: Distribution Rate Case Matters	(646)	(155)	(801)	Non DST	0%	-
93	Regulatory (Asset)/Liab: AMP - retired meters and AMI costs	(2,040)	(490)	(2,529)	DST	100%	(2,529)
94	Regulatory (Asset)/Liab: AMP - other costs	(528)	(127)	(654)	Non DST	0%	-
95	Regulatory (Asset)/Liab: Distribution Formula Rate	(9,188)	(2,756)	(11,944)	Non DST	0%	-
96	Regulatory (Asset)/Liab: Distribution - Other Deferred (Storm)	(17,282)	(5,183)	(22,465)	DST	100%	(22,465)
97	Regulatory (Asset)/Liab: FAS 109_2011 IL State Tax Rate Change	6,873	(19,638)	(12,765)	Non DST	0%	-
98	Total Account 283 - Noncurrent	\$ (708,973)	\$ (224,233)	\$ (933,206)			\$ (342,772)
	Total Account 283						
99	(FERC Form 1, Page 113, Line 64)	\$ (777,541)	\$ (174,978)	\$ (952,518)			\$ (342,772)
100	Total ADIT	\$ (3,245,013)	\$ (730,257)	\$ (3,975,270)			\$ (2,466,288)
101	Other ADIT Adjustments						
102	Capitalized Costs Disallowed in Previous ICC Orders (WP 1)						\$ 698
103	Rider EDA (WP 1)						343
104	PORCB (WP 1)						4,413
105	Supply Administration Software (WP 1)						618
106	Deferred Incentive Adjustment (WP5)						(12,232)
107	Deferred Vacation Adjustment (WP5)						\$ 2,700
108	Total ADIT Adjustment (B-1)						\$ (2,469,748)